

## BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations  
Title 18. Public Revenues  
Division 2.1. State Board of Equalization – Rules for Tax Appeals  
***Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees***

### ARTICLE 6: APPEALS CONFERENCES

#### **5264. CONDUCTING THE APPEALS CONFERENCE; PARTIES TO THE APPEALS CONFERENCE; NATURE OF THE APPEALS CONFERENCE; FAILURE TO APPEAR.**

(a) Appeals Staff. The appeals conference will be held by Appeals Staff that has not had any prior involvement in the matter being discussed at the appeals conference. It is the responsibility of Appeals Staff to take a fresh look at the law and the facts and make Appeals Staff's own objective recommendation.

(b) Department Representative. Generally, Board Staff from the appropriate Department will be present at the appeals conference to provide the reasons for determining that a tax or fee is due, a claim for refund should be denied, or a request for relief should not be granted. Where appropriate, other Board Staff may be present at the appeals conference.

(c) Other Agency Representatives. A representative from another state agency may be present at appeals conferences where the tax or fee at issue is administered by the representative's agency. Such a representative will provide his or her agency's reasons for determining that the tax or fee at issue is due or should not be refunded.

(d) Nature of Appeals Conference. The appeals conference is not an adversarial proceeding; it is an informal discussion of the relevant facts and applicable laws. As such, it is important that all relevant information be presented to Appeals Staff.

(1) A party may submit additional written arguments and documentary evidence to Appeals Staff at any time before or during the appeals conference. (When possible, such arguments and evidence should be submitted within 10 days of receipt of a Notice of Appeals Conference.)

(2) If any party requests permission to submit additional written arguments and documentary evidence at the appeals conference, Appeals Staff may grant that party 15 days after the appeals conference to submit such arguments and evidence. If there is sufficient justification, Appeals Staff may also grant the requesting party an additional 15 days to submit additional written arguments and documentary evidence. Appeals Staff may not grant further extensions of time to submit additional written arguments and documentary evidence without the approval of the Assistant Chief Counsel of the Appeals Division or his or her designee.

(3) If a party submits additional written arguments and documentary evidence after the appeals conference, the other party will be granted 15 days to respond to such arguments and evidence.

(e) Failure to Appear. If a petitioner, claimant, or person requesting relief, or an authorized representative fails to appear at an appeals conference, Appeals Staff will still hold the appeals conference as scheduled.

(f) Once the appeals conference is concluded, Appeals Staff will take the petition, claim for refund, or request for relief under consideration.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

Reference: Revenue and Taxation Code sections 6074, 6456, 6538, 6562, 6592, 6593, 6593.5, 6596, 6814, 6901, 6902, 6906, 6981, 7081, 7657, 7657.1, 7658, 7658.1, 7700, 7700.5, 7711, 8126, 8128, 8191, 8828, 8828.5, 8852, 8877, 8878, 8878.1, 8879, 9151, 9152, 9196, 12429, 12636, 12637, 12951, 12977, 12978, 12981, 30175, 30176, 30176.1, 30176.2, 30177, 30178, 30178.1, 30243, 30243.5, 30262, 30282, 30283, 30283.5, 30284, 30361, 30362, 30365, 30421, 32255, 32256, 32256.5, 32257, 32302, 32312, 32313, 32401, 32402, 32402.1, 32404, 32407, 32440, 38433, 38435, 38443, 38452, 38453, 38454, 38455, 38601, 38602, 38605, 38631, 40093, 40102, 40103, 40103.5, 40104, 40111, 40112, 40115, 40121, 41087, 41096, 41097, 41097.5, 41098, 41100, 41101, 41104, 41107, 43157, 43158, 43158.5, 43159, 43303, 43351, 43352, 43451, 43452, 43454, 43491, 45155, 45156, 45156.5, 45157, 45303, 45352, 45353, 45651, 45652, 45654, 45801,

46156, 46157, 46157.5, 46158, 46302, 46303, 46353, 46501, 46502, 46505, 46511, 50112.2, 50112.3, 50112.4, 50112.5, 50116, 50120.2, 50120.3, 50139, 50140, 50142, 50151, 55044, 55045, 55046, 55046.5, 55083, 55102, 55103, 55221, 55222, 55224, 55281, 60209, 60210, 60211, 60212, 60332, 60333, 60352, 60501, 60502, 60506, 60507, 60521, 60522, 60581.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.